

AMENDMENTS TO THE SPECIFICATION

Please amend the paragraph at lines 23-29 of page 1 as follows:

In the AC-3 digital audio encoding and decoding system, channels may be selectively combined or “coupled” at high frequencies when the system becomes starved for bits. Details of the AC-3 system are well known in the art – see, for example: *ATSC Standard A52/A: Digital Audio Compression Standard (AC-3), Revision A*, Advanced Television Systems Committee, 20 Aug. 2001. The A/52A document is available on the World Wide Web at ~~<http://www.atsc.org/standards.html>~~ [http colon forward-slash forward-slash www dot atsc dot org forward-slash standards dot html](http://www.atsc.org/standards.html). The A/52A document is hereby incorporated by reference in its entirety.